

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

Southern District of New York

Case number (if known): \_\_\_\_\_ Chapter 15

☐ Check if this is an amended filing

**Official Form 401**

**Chapter 15 Petition for Recognition of a Foreign Proceeding**

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write debtor's name and case number (if known).

**1. Debtor's name**

Giftcraft Ltd.

**2. Debtor's unique identifier**

**For non-individual debtors:**

☐ Federal Employer Identification Number (EIN) \_\_\_\_ - \_\_\_\_ - \_\_\_\_

☒ Other 5009013. Describe identifier Ontario Corporation No.

**For individual debtors:**

☐ Social Security number: xxx - xx- \_\_\_\_ - \_\_\_\_

☐ Individual Taxpayer Identification number (ITIN): 9 xx - xx - \_\_\_\_ - \_\_\_\_

☐ Other \_\_\_\_\_. Describe identifier \_\_\_\_\_

**3. Name of foreign representative(s)**

KPMG Inc.

**4. Foreign proceeding in which appointment of the foreign representative(s) occurred**

RBC v. Giftcraft Ltd. et al. CV-25-00742864-00CL Ontario Superior Court

**5. Nature of the foreign proceeding**

Check one:

- ☒ Foreign main proceeding  
☐ Foreign nonmain proceeding  
☐ Foreign main proceeding, or in the alternative foreign nonmain proceeding

**6. Evidence of the foreign proceeding**

- ☒ A certified copy, translated into English, of the decision commencing the foreign proceeding and appointing the foreign representative is attached.  
☐ A certificate, translated into English, from the foreign court, affirming the existence of the foreign proceeding and of the appointment of the foreign representative, is attached.  
☐ Other evidence of the existence of the foreign proceeding and of the appointment of the foreign representative is described below, and relevant documentation, translated into English, is attached.  
\_\_\_\_\_

**7. Is this the only foreign proceeding with respect to the debtor known to the foreign representative(s)?**

- ☐ No. (Attach a statement identifying each country in which a foreign proceeding by, regarding, or against the debtor is pending.)  
☒ Yes

Debtor Giftcraft Ltd. Case number (if known) \_\_\_\_\_  
Name

**8. Others entitled to notice**

Attach a list containing the names and addresses of:

- (i) all persons or bodies authorized to administer foreign proceedings of the debtor,
- (ii) all parties to litigation pending in the United States in which the debtor is a party at the time of filing of this petition, and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.

**9. Addresses**

**Country where the debtor has the center of its main interests:**

Canada

**Debtor's registered office:**

8550 Airport Road Brampton

Number Street

P.O. Box

Brampton, ON L6T 5A3

City State/Province/Region ZIP/Postal Code

Canada

Country

**Individual debtor's habitual residence:**

Number Street

P.O. Box

City State/Province/Region ZIP/Postal Code

Country

**Address of foreign representative(s):**

Bay Adelaide Centre, West Tower

Number Street

333 Bay Street, Suite 4600

P.O. Box

Toronto, ON M5H 2S5

City State/Province/Region ZIP/Postal Code

Canada

Country

**10. Debtor's website (URL)**

www.giftcraft.com

**11. Type of debtor**

Check one:

☒ Non-individual (check one):

☒ Corporation. Attach a corporate ownership statement containing the information described in Fed. R. Bankr. P. 7007.1.

☐ Partnership

☐ Other. Specify: \_\_\_\_\_

☐ Individual

Debtor Giftcraft Ltd. Case number (if known) \_\_\_\_\_  
Name

12. Why is venue proper in this district?

Check one:

- ☐ Debtor's principal place of business or principal assets in the United States are in this district.
- ☐ Debtor does not have a place of business or assets in the United States, but the following action or proceeding in a federal or state court is pending against the debtor in this district:

☒ If neither box is checked, venue is consistent with the interests of justice and the convenience of the parties, having regard to the relief sought by the foreign representative, because:  
Undrawn retainer held in New York; New York law governs financial instruments.

13. Signature of foreign representative(s)

I request relief in accordance with chapter 15 of title 11, United States Code.

I am the foreign representative of a debtor in a foreign proceeding, the debtor is eligible for the relief sought in this petition, and I am authorized to file this petition.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct,

X /s/ Pritesh Patel Pritesh Patel  
Signature of foreign representative Printed name

Executed on 05/20/2025  
MM / DD / YYYY

X \_\_\_\_\_  
Signature of foreign representative Printed name

Executed on \_\_\_\_\_  
MM / DD / YYYY

14. Signature of attorney

X /s/ Daniel G. Egan Date 05/20/2025  
Signature of Attorney for foreign representative MM / DD / YYYY

Daniel G. Egan  
Printed name

CHIPMAN BROWN CICERO & COLE, LLP  
Firm name

501 5th Ave. 15th Floor  
Number Street

New York NY 10017  
City State ZIP Code

(646) 741-5529 egan@chipmanbrown.com  
Contact phone Email address

4644191 NY  
Bar number State

Court File No.: CV-25-00742864-00CL



**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**

THE HONOURABLE )

WEDNESDAY, THE 14<sup>th</sup>

MR. JUSTICE OSBORNE )

DAY OF MAY, 2025

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

**GIFTCRAFT LTD., GIFTCRAFT MIDCO, INC., GIFTCRAFT HOLDINGS USA INC.,  
 GIFTCRAFT HOLDINGS, INC., GIFTCRAFT INC., RIPSIRT HAWAII, LLC AND  
 YOSOX USA INC.**

Respondents

**IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION  
 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3,  
 AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*,  
 R.S.O. 1990, c. C.43, AS AMENDED**

**ORDER**  
**(Appointment Order)**

**THIS APPLICATION** made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing KPMG Inc. as receiver (in such capacity, the "**Receiver**") without security, of all of the assets, undertakings and properties of Giftcraft Ltd., Giftcraft Midco, Inc., Giftcraft Holdings USA Inc., Giftcraft Holdings, Inc., Giftcraft Inc., Ripsirt Hawaii, LLC and Yosox USA Inc. (collectively, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day by Zoom video conference.

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REGISTRAR

Maggie Sawka

GREFFIER



**ON READING** the affidavit of Andrew O'Coin sworn May 8, 2025 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant, no one appearing for any other party although duly served as appears from the affidavit of service of Joanna Earl sworn May 9, 2025 and on reading the consent of KPMG Inc. to act as the Receiver.

## **SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

## **APPOINTMENT**

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 101 of the CJA, KPMG Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "**Property**").

## **RECEIVER'S POWERS**

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

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- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

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- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
  - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000 provided that the aggregate consideration for all such transactions does not exceed \$1,000,000 and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;


and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required;

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to make an assignment into bankruptcy on behalf of any of the Debtors and for KPMG Inc. to act as trustee in bankruptcy for any of the Debtors;

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- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. **THIS COURT ORDERS** that (i) the Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or

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affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court

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Maggie Sawka



upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

8. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

#### **NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY**

9. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. **THIS COURT ORDERS** that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

#### **NO INTERFERENCE WITH THE RECEIVER**

11. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

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REGISTRAR Maggie Sawka GREFFIER

**Maggie Sawka**



## CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

13. **THIS COURT ORDERS** that, if and to the extent the Receiver is obligated to pay occupation rent in respect of any leased premises, such occupation rent shall be paid by the Receiver twice-monthly in equal payments on the first and fifteenth day of each month, in advance (but not in arrears), for the period commencing from and including the date on which the Receiver is first obligated to pay occupation rent in respect of such premises (the "**Occupation Date**"). On the date of the first of such rent payments, any occupation rent relating to the period commencing from and including the Occupation Date shall also be paid.

## RECEIVER TO HOLD FUNDS

14. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided

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for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

## EMPLOYEES

15. **THIS COURT ORDERS** that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

## PIPEDA

16. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

## LIMITATION ON ENVIRONMENTAL LIABILITIES

17. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release

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or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

#### LIMITATION ON THE RECEIVER'S LIABILITY

18. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

#### RECEIVER'S ACCOUNTS

19. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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GREFFIER

20. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

21. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

22. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$1,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

24. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

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CONSERVÉ DANS CE BUREAU

DATED AT TORONTO THIS 14 DAY OF May 20 25  
FAIT À TORONTO LE 14 JOUR DE Mai 20 25

REGISTRAR

Maggie Sawka



25. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

#### SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL '<[www.kpmg.com/ca/giftcraft](http://www.kpmg.com/ca/giftcraft)>'.

27. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

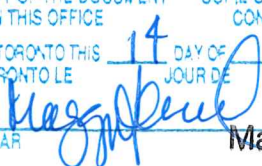
#### GENERAL

28. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

THIS IS TO CERTIFY THAT THIS DOCUMENT, EACH PAGE OF WHICH IS STAMPED WITH THE SEAL OF THE SUPERIOR COURT OF JUSTICE AT TORONTO, IS A TRUE COPY OF THE DOCUMENT ON FILE IN THIS OFFICE.

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DATED AT TORONTO THIS 14 DAY OF May 20 25  
Fait à Toronto le 14 JOUR DE May 20 25

REGISTRAR  Maggie Sawka

29. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

30. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

31. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada, including acting as a foreign representative of the Debtors to apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1530, as amended.

32. **THIS COURT ORDERS** that the Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

33. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

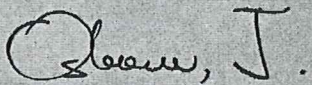
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DATED AT TORONTO THIS 14 DAY OF May 2025  
FAIT À TORONTO LE

JOUR DE

Maggie Sawka  
REGISTRAR



Digitally signed  
by Osborne J.

Date: 2025.05.14  
12:47:58 -04'00'



**SCHEDULE "A"**

**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. **THIS IS TO CERTIFY** that KPMG Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of Giftcraft Ltd., Giftcraft Midco, Inc., Giftcraft Holdings USA Inc., Giftcraft Holdings, Inc., Giftcraft Inc., Ripskirt Hawaii, LLC and Yosox USA Inc. (collectively, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the \_\_\_\_ day of \_\_\_\_\_, 2025 (the "**Order**") made in an action having Court File Number CV-25-00742864-00CL, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the \_\_\_\_\_ day of each month] after the date hereof at a notional rate per annum equal to the rate of \_\_\_\_\_ per cent above the prime commercial lending rate of Bank of \_\_\_\_\_ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. **Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver**

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FAIT A TORONTO LE 14 JOUR DE May 20 25

REGISTRAR

Maggie Sawka

GREFFIER

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**KPMG Inc.**, solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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FAIT À TORONTO LE

14 DAY OF  
JOUR DE

May 20 25

REGISTRAR

Maggie Sawka

GREFFIER

Court File No.: CV-25-00742864-00CL

IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED

ROYAL BANK OF CANADA

- and -

GIFTCRAFT LTD., GIFTCRAFT MIDCO, INC.,  
GIFTCRAFT HOLDINGS USA INC., GIFTCRAFT  
HOLDINGS, INC., GIFTCRAFT INC., RIPS KIRT  
HAWAII, LLC AND YOSOX USA INC.

Applicant

Respondents

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**

PROCEEDINGS COMMENCED AT TORONTO

**ORDER**  
**(Appointment Order)**

**BORDEN LADNER GERVAIS LLP**  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON M5H 4E3  
Tel: (416) 367-6000  
Fax: (416) 367-6749

**ROGER JAIPARGAS – LSO No. 43275C**  
Tel: (416) 367-6266  
rjaipargas@blg.com

**NICK HOLLARD – LSO No. 831700**  
Tel: (416) 367-6545  
nhollard@blg.com

Lawyers for the Applicant

201683128:v5

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

Giftcraft Ltd. *et al.*,<sup>1</sup>

Debtors in a Foreign  
Proceeding.

Chapter No. 15

Case No.: 25-\_\_\_\_\_ (\_\_\_)

(Joint Administration Pending)

**CORPORATE OWNERSHIP STATEMENT**<sup>2</sup>

The following corporate ownership statement is made pursuant to Rules 1007(a)(4) and 7007.1 of the Federal Rules of Bankruptcy Procedure:

1. The following disclosure identifies for the Court any corporation, other than a governmental unit, that directly or indirectly owns 10% or more of any class of each of the Debtors' equity interests:

- a. CID Capital Opportunity Fund II LP (49.60% of Giftcraft Holdings, Inc.); and
- b. OCC Giftcraft Holdings, LP (34.12% of Giftcraft Holdings, Inc.).

I declare under penalty of perjury under the laws of the United States of America that the information herein is true and correct to the best of my knowledge, information, and belief.

<sup>1</sup> The chapter 15 debtor incorporated in Canada and/or in the province of Ontario (the "Canadian Debtor"), along with the last four digits of the Canadian Debtor's Canadian business number, is: Giftcraft Ltd. ("Giftcraft Canada") (9013). The chapter 15 debtors incorporated in the United States (the "U.S. Debtors"), along with the last four digits of each U.S. Debtor's federal tax identification number, are: Giftcraft Holdings USA Inc. ("GH USA") (7406); Giftcraft Holdings, Inc. ("GHI") (1472); Giftcraft Midco, Inc. ("Midco") (1204); Giftcraft Inc. ("Giftcraft US") (6759); Ripskirt Hawaii, LLC ("Ripskirt") (7613); and Yosox USA Inc. ("Yosox") (1367). The Canadian Debtor and the U.S. Debtors are referred to herein, collectively, as the "Debtors" or "Giftcraft". The Debtors' executive headquarters are located at 8550 Airport Road, Brampton, Ontario, L6T 5A3.

<sup>2</sup> The information set forth herein is based on the Foreign Representative's review of the Debtors' books and records. The Foreign Representative reserves the right to modify or supplement any of the information provided, effective retroactive to the Petition Date.

Executed on this 20th day of May, 2025  
Ontario, Canada

KPMG Inc., solely in its capacity as court-appointed  
Foreign Representative and not in its individual or  
corporate capacity

BY: /s/ Pritesh Patel  
Pritesh Patel, Partner, Deal Advisory

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

Giftcraft Ltd. *et al.*,<sup>1</sup>

Debtors in a Foreign  
Proceeding.

Chapter No. 15

Case No.: 25-\_\_\_\_ ( )

(Joint Administration Pending)

**CONSOLIDATED VERIFIED LIST PURSUANT TO  
FED. R. BANKR. P. 1007(a)(4), 1008, AND 2002(q)**<sup>2</sup>

Pursuant to Rules 1007(a)(4), 1008, and 2002(q), the attached schedules contemplate each of the following:

- (i) all persons or bodies authorized to administer foreign proceedings of the Debtors (**Schedule A**);
- (ii) all parties to litigation pending in the United States in which any Debtor is a party at the time of filing of the petition (**Schedule B**); and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code (**Schedule C**).

I declare under penalty of perjury under the laws of the United States of America that the information in the attached schedules is true and correct to the best of my knowledge, information, and belief.

<sup>1</sup> The chapter 15 debtor incorporated in Canada and/or in the province of Ontario (the “Canadian Debtor”), along with the last four digits of the Canadian Debtor’s Canadian business number, is: Giftcraft Ltd. (“Giftcraft Canada”) (9013). The chapter 15 debtors incorporated in the United States (the “U.S. Debtors”), along with the last four digits of each U.S. Debtor’s federal tax identification number, are: Giftcraft Holdings USA Inc. (“GH USA”) (7406); Giftcraft Holdings, Inc. (“GHI”) (1472); Giftcraft Midco, Inc. (“Midco”) (1204); Giftcraft Inc. (“Giftcraft US”) (6759); Ripskirt Hawaii, LLC (“Ripskirt”) (7613); and Yosox USA Inc. (“Yosox”) (1367). The Canadian Debtor and the U.S. Debtors are referred to herein, collectively, as the “Debtors” or “Giftcraft”). The Debtors’ executive headquarters are located at 8550 Airport Road, Brampton, Ontario, L6T 5A3.

<sup>2</sup> The information set forth herein is based on the Foreign Representative’s review of the Debtors’ books and records. The Foreign Representative reserves the right to modify or supplement any of the information provided, effective retroactive to the Petition Date.



Executed on this 20th day of May, 2025  
Ontario, Canada

KPMG Inc., solely in its capacity as court-appointed  
Foreign Representative and not in its individual or  
corporate capacity

BY: /s/ Pritesh Patel  
Pritesh Patel, Partner, Deal Advisory

**SCHEDULE A**

**All Persons or Bodies Authorized to Administer Foreign Proceedings of the Debtors**

KPMG Inc.

(solely in its capacity as court appointed Foreign Representative of the Debtor, and not in its individual or corporate capacity)

Bay Adelaide Centre, West Tower

333 Bay Street, Suite 4600

Toronto, ON M5H 2S5

Canada

**SCHEDULE B**

**All Parties to Litigation Pending in the United States  
in which any Debtor is a Party at the Time of Filing of the Petition**

(None)

**SCHEDULE C**

**All Entities Against Whom Provisional Relief Is  
Being Sought Under § 1519 of the Bankruptcy Code**

(See attached)

Full Mailing List

Name	Email	Address
3G PACKAGING CORP. A-1 TAXI ACOM DIGITAL GMBH Alexis Bianchi AMERICASMART REAL ESTATE BUILDING 2 AMEX BANK OF CANADA ANCIA LLC QUANZHOU JIAYI CRAFT CO.,LTD AQUALINEFIRE AROMA BAY CANDLES CO LTD SAI ART IMPEX INDIA ART TREND CREATION (HK) LIMITED ARTS ALBUM (XIAMEN) ENTERPRISES Australia Post BANYAN INTERNATIONAL Belardi Wong BENEW ARTS (HONG KONG) LIMITED BOND, SCHOENECK & KING, PLLC BORDERWORX LOGISTICS, LLC BUREAU VERITAS HONG KONG LIMITED CANADA POST CORPORATION CANPAR TRANSPORT LTD CFON INTERNATIONAL CO.,LTD CHARLES CAIN CHEP CANADA INC. CHINA SHANXI KINGSON INDUSTRY CINTAS CANADA LIMITED CREB DIRECT(NINGBO)CO.LTD CT CORPORATION CYGNUS CO. LTD. DAVID ENTERPRISES (XIAMEN D&J IMPORT) DELOITTE LLP DONGYANG MIDEPET PRODUCTS CO LTD EMUN, INC. ENBRIDGE CONSUMERS GAS ennVee TechnoGroup Inc. EXPEDITORS INT'L /SEA EXPRESS CONTAINER MANAGEMENT Facto/ Wujiang BTFX Textile co. FAIRE WHOLESALÉ INC. FEDERAL EXPRESS FEDERAL EXPRESS CANADA LTD. FEDEX EXPRESS FedEx Supply Chain FIBRE WORLD FIRE MONITORING OF CANADA INC. FOREST J JONES/FIDELITY SEC LIFE INS NY FP MAILING SOLUTIONS FREIGHTCOM INC. FR7/IN EXPEDITORS CANADA INC. FUJIAN QUANZHOU DEYAO CRAFTS FUZHOU FUNKY MONKEY IMP&EXP CO FUZHOU LANDMAX DECORATION CO., FUZHOU MAGI HOME DECOR CO.,LTD FUZHOU UNIQUE HOME DECOR CO.LD GLOBAL CREATIVE PARTNER LTD(TEAMMANN) Google GRENVILLE GS1 CANADA GUANGZHOU J&J DISPLAY INDUST. HANGZHOU DESIGN IMPORT & EXPOR HANGZHOU HUAXU GIFT CO LTD (ANCON DESIGN) HENGSHUN HOUSEWARES INDUSTRIES HOME FASHIONS (PIVOT) HONG YOU TOYS CO.LTD. HSBC HUNAN HUASHENG IND&TRDG CO.LTD Ian Daly IMPERIAL COFFEE AND SERVICES INC. IMPLEMENT DESIGN ASSOCIATES CO LTD ISSION INTERNATIONAL CO. LTD. JEA MIN CORPORATION Jennifer Reynolds JIAXING TONY IMP. & EXP.CO.LTD JINHUA MINGSHENG IMP&EXP CO LT KENTON(HK)TRADING COMPANY LTD KII HEALTH (SANTE) CANADA INC L.M. CLARK CUSTOMS BROKER LTD. LedgerGurus LIGHTING STAR CRAFTS DL CO.LD LINHAI KANGHAO HANDICRAFTS CO. LYNN GOLDSTEIN M.I.C.EXPORTS MCLLOUD CONSULTING FIRM MEAN AN CO. LTD. META AUS   NZ **80 Meta   Facebook CAN **718 Meta   Facebook USA **82 MOORE PACKAGING CORPORATION Mumpack Travel MYERS-HOLM, INC. NAYLOR NETWORKS365 INC NINGBO BAIEN INTNL TRADING CO LTD NINGBO BERREX TEXTILE CO., LTD NINGBO DAOYI CO LTD (NINGBO MEI BESTER) NINGBO DAS BESTE CRAFTS CO LTD NINGBO HOLI CRYSTAL HANDICRAFT NINGBO HOME DECOR CO.,LTD. NINGBO MAXWIN IMP&EXP CO.,LTD. NINGBO YEKEA HOME ARTICLES CO. NORSEMAN CARTAGE LTD. NOVELTY TRADING(SHENZHEN)LTD. Olympic Mills	accounting@3gpackaging.com info@at1taxi.ca info@acomdigital.ch [REDACTED] crobinson@andmore.com [REDACTED] info@ancialc.com Winnie@jiayiqz.com receivable@aqualinefire.com endy@homeaccent.com.cn saiartimpex@gmail.com arttrend@arttrend.net amber@artsa.bum.com jimmy.chen22@auspost.com.au sales2@banyaninternational.com [REDACTED] sales@benewarts.com ClientSupport@bsk.com AR@BORDERWORX.COM emily.chuek@hk.bureauveritas.com [REDACTED] Kmagdangal@canpar.com cfon3@cfon-cn.com [REDACTED] payments.canada@chep.com samshan@vip.163.com 6632EFTREMIT@CINTAS.COM frank_gao@crebdirect.net CLS-CAA@wolterskluwer.com selina@cygnusgift.com dept2@davidenterprises.com receivablesdebiturs@deloitte.ca midpet-a@midpet.com john@emunworks.com [REDACTED] accounting@ennvee.com remit@expeditors.com invoicing@e-c-m.ca michael@facto.cn [REDACTED] useft@fedex.com [REDACTED] EDI-Invandremit@fedex.com FFFCSSOrange@fedex.com seena@fibreworldia.com accounting@fire-monitoring.com [REDACTED] accounting@freightcom.com [REDACTED] dy03@fydeyao.com lzyly99_7@vip.163.com vivi@landmaxdeco.com sales5@fjmagi.com berit@uniquehome.com.cn salesb9@teammann.cn collections@google.com ap@grenville.com Accounts.Receivable@gs1ca.org info@jiodisplay.com emma.z@hangzhoudesign.com rannie@ancondesign.com SALES2@HENGSHUNGZ.COM marketing@plyotsourcinginc.com daphne@dghytoys.com [REDACTED] richardg@hnhstex.com [REDACTED] [REDACTED] implement.sales1@gmail.com alisa@issionint.com mchong@jeamin.com [REDACTED] sale@longmaochina.com saraguo@greenhomeware.cn kenton3@kenton-gifts.com efi@kihealth.ca liza@imclark.com eferrin@ledgergurus.com franck@lightingstar.org tammyz@kanghaocrafts.com [REDACTED] info@rexpoindia.com malae669@outlook.com infoteam@meanan.com ar@meta.com ar@meta.com ar@meta.com receivables@mooorepackaging.com (516) 256-5590 [REDACTED] ar@naylorbop.com support@networks365.ca megan@intera-cn.com DANVIS@BERREXTEX.COM sales3@mejbester.com sales1@dasbestecn.com holycrystal@chinalhol.com jeromechen@artjh.com cheers@nbmaxwin.com Katina@china-yekea.com accounting@norsemancartage.com frankied@noveltyinc.cn	4610 EASTGATE PARKWAY UNIT 4 MISSISSAUGA Canada 20 REGAN ROAD, UNIT 5 BRAMPTON Canada MANNENRIEDSTRAASSE 22 MURI B BERN, BE 3074 CH Switzerland [REDACTED] P.O. BOX 411539 BOSTON United States PO BOX 2000 WEST HILL Canada 1824 Pointe Woodworth Dr Tacoma, WA 98422 PENGSHAN INDUSTRIAL ESTATE. SHUANGYANG QUANZHOU China 1215 QUEENSWAY EAST, UNIT 46 MISSISSAUGA Canada TIEU TRA AREA-HUNG DAO WARD,DUONG KINH DISTRICT,HAIPHONG CITY, Viet Nam LAKRI FAZALPUR BYPASS, OPP. HINDUSTAN PRESS MORADABAD India RM 023,9/F BLK G,KWAI SHING IND. BLDG(STAGE 2) 42-46 TAI LIN PAI RD. KWAI CHUNG China NO. 12, ARTS ALBUM BUILDING, HULI INDUSTRIAL ZONE, MEIXI ROAD, TONG AN, XIAMEN China Credit ManagementAustralia PostGPO Box 2137MELBOURNE VIC 3001 JL. RAYA MAS, BANJAR BATANANCAK UBUD, GIANYAR, BALI Indonesia [REDACTED] FLAT 03, 15/F CARNIVAL COMM.BLDG. 18 JAVA ROAD NORTH POINT, HONGKONG China P.O. BOX 11607 SYRACUSE United States 369 LANG BLVD GRAND ISLAND United States 1/F, PACIFIC TRADE CENTRE, 2 KAI HING ROAD, KOWLOON BAY, KOWLOON, Hong Kong COMMERCIAL REVENUE ACCOUNTING 2701 RIVERSIDE DRIVE, SUITE E0545 OTTAWA Canada 201 WEST CREEK BLVD #102 BRAMPTON Canada 401# NO.19 BLD, BaihongYujingTianxia, Shiji Road, Jinjiang City, 362200, Fujian Province, China [REDACTED] C/O TH1203 - PO BOX4290 STN A TORONTO Canada YANTA CENTURY BUILDING, NO 179 JIXIANG ROAD, XI'AN China DEPT 400004 PO BOX 4372 STN A TORONTO Canada 45W LUSHAN ROAD, BEILUN, NINGBO China PO BOX 4349 CAROL STREAM United States RM 712, NO.99 HULI AVENUE, XIAMEN China NO. 223, TONGAN YUAN, TONGAN INDUSTRIAL ZONE,TONGAN XIAMEN China C/O T04567C PO BOX 4567, STN A TORONTO Canada 15-9, NO.132 RENMIN ROAD, JIANGBEI DISTRICT, NINGBO China PO BOX 1350 ATHENS United States P.O. BOX 680 SCARBOROUGH Canada 2616 RUTLAND RD. WILLIAMSVILLE United States P.O. 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ZONE,1 EXTENTION AREA, MINHOU COUNTY, FUZHOU China 33-1 GUANZHANG ROAD, GANZHE STREET, MINHOU COUNTY, FUZHOU China ROOM 1805, 18/F, RIGHTFUL CENTRE, 12 TAK HING STREET, JORDAN KOWLOON CENTRAL Hong Kong 1600 Amphitheatre Pkwy Mountain View, CA 94043 United States Federal Tax ID: 77-0493581 3780 14TH AVENUE, SUITE 102 MARKHAM Canada C/O TH1029 PO BOX 4283, POSTAL STATION A TORONTO Canada 2/F WING WAH IND. BLDG. 137-143 YEUNG UK ROAD TSUEN WAN China NO.310, HONGFA ROAD, XIAOSHAN DISTRICT HANGZHOU China THE DATE OF CHAMPAGNE COMMUNITY, BULD D, 330 GONGSHU DISTRICT HANGZHOU China RM2002,YONG TENG COMM.BLDG. NO.1085 SAN YUAN LI RD.BAI YUN DIST. GUANGZHOU China C-51, SECTOR-63 NOIDA India YANG GONG ZHOU INDUSTRIAL AREA, SHATIAN TOWN DONGGUAN CITY China PO BOX 11749 STATION MAIN MONTREAL Canada NO.20,3RD SECTION OF MIDDLE FURONG ROAD CHANGSHA China [REDACTED] 12 KODIAK CRESCENT TORONTO Canada 21,18 SOI BANGNA-TRAD 13 YAK 2, 4 BANGNA, BANGNA, BANGKOK - 10260 Thailand 1013BK, HONGQIAO CENTER 281 ZHONGSHAN NORTH ROAD, GULOU DIST. NANJING China NO.213 MEGA CTR,SKN TECHNOPARK, 190-1, SANGDAEWON-DONG,JUNGWON-GU,SEONGNAM-SI, GYEONGGI-DO, Korea (the Republic of) [REDACTED] ROOM 608 WEST BUILDING ZHIDIDASHA JIAXING China RM606 BLDG2 JIAFU BUSINESS BLDG NO.358 BINHONG E.RD JINDONG DIST JINHUA China FLAT G, BLK 1, 29/F, CENTRAL PARK, 18 HOITING ROAD, MONGKOK, KOWLOON Hong Kong 100-1550 ENTERPRISE RD MISSISSAUGA Canada SUITE 200, 1804 ALSTEP DRIVE MISSISSAUGA Canada PO Box 1371American Fork, UT 84003 USA RM 1604, BLK B, TECHNOLOGY SQUARE, NO.417 MINZHENG STREET, SHAHEKOU DIST. DALIAN China HUXIN VILLAGE, KUOCANG TOWN LINHAI / TAIZHOU China [REDACTED] F-30, SECTOR-11, NOIDA, UTTAR PRADESH, India 19 PECAN DRIVE BRAMPTON Canada 4FL, NO.3, ALLEY 16, LANE 391 CHUANG CHING ROAD TAIPEI Taiwan (Province of China) Meta Platforms, Inc.1 Meta WayMenlo Park, CA 94025United States of America Meta Platforms, Inc.1 Meta WayMenlo Park, CA 94025United States of America Meta Platforms, Inc.1 Meta WayMenlo Park, CA 94025United States of America 191 JOHN STREET BARRIE Canada 61 Burraneer Bay Road, Burraneer, NSW 2230, Australia 244 MADISON AVENUE, SUITE 217 New York United States 455 NORTH SERVICE RD. E. OAKVILLE Canada 7 MARTIN BYRNE DR BRAMPTON Canada 7/F YONG BANG MANSION, NO.188 TAI'AN MIDDLE RD. YINZHOU, NINGBO, China WEST INDUSTRIAL ZONE, QIAOTOU TOWN QIXI CITY China RM 606-607,HENGYUAN COMMERCIAL BLDG, NO.568 TIANTONG SOUTH RD. 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P.O. BOX 7006 31 ADELAIDE STREET EAST TORONTO Canada  
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RM 2915,PARKSON BUSINESS BUILDING, NO.44-60 ZHONGSHAN ROAD, QINGDAO China  
NO.5 FENGYING ROAD, BEIFENG INDUSTRIAL ZONE, FENGZE DISTRICT, QUANZHOU China  
RM 201, HOUQIN BLDG, NO.62 JINMEI STR. QUANZHOU, China  
NO.7 BUILDING, MINLIAN INDUSTRIAL AREA, ZHAOLIAN, BEIFENG, FENGZE DISTRICT, China  
401, UDYOG VIHAR, PHASE - III GURGAON India  
PO BOX 4016, STATION "A" TORONTO Canada  
PO BOX 4016, STATION "A" TORONTO Canada  
100 DEL ROSARIO STREET, BRGY, 4 LAOAG CITY, ILOCOS NORTE, Philippines  
PO BOX 3800 STN A SUDBURY Canada  
70 BROOKS AVE., AURORA Canada  
ROOM NO. 805, HAICHENG BLDG. FUZHONG ROAD QUANZHOU China  
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2005-23RD AVENUE, LACHINE, QUEBEC, Canada  
c/o REAL SPACE MENAGEMENT GROUP INC. 77 BROWNS LINE, SUITE 200 ETOBICOKE Canada  
P.O. BOX 4100 DON MILLS Canada  
THE NORTH SECOND FLOOR NO.113, IJUSHI ROAD, BEIYUAN STREET, YIWU China  
13 KENVIEW BLVD UNIT #10 BRAMPTON Canada  
PO BOX 34009 FIELDGATE PO KITCHENER Canada  
35 NIXON ROAD UNIT 2 BOLTON Canada  
RM 1B21502, MINGJING BLDG, CHANG'AN DISTRICT XI'AN China  
2FL YIWU PORT BUILDING A, NO.266 CHENGXINDADAO YIWU China  
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604 KINGLAND PLAZA SHAOXING China  
17/FG, BLOCK B, LUSHAN BLDG. LUOHU DIST. SHENZHEN, China  
FLAT 1, 8/F, WEALTHY IND.BLDG. 22-26 WING YIP ST. KWAI CHUNG KWAI CHUNG China  
G-27, SECTOR-63, NOIDA, UTTAR PRADESH, India  
210 PONY DR., UNIT 3 ON NEWMARKET Canada  
RM 12,1ST FLR,DE YA BLDG,DE YA ST. NO.480 XICHA RD.BAIYUN DISTRICT GUANGZHOU China  
C/O T99205U PO BOX 99205, STN A TORONTO Canada  
PO BOX 15781 STN A TORONTO Canada  
40, RAMAKRISHNAPURAM NORTH KARUR India  
UNIT 59 OF WORKSHOP NO.12 ON 1/F HEWLETT CTR,54 HOI YUEN RD KOWLOON China  
5863 LESLIE STREET, UNIT 1004 TORONTO Canada  
302 UNIT 3, YUEMINGDU BLDG. NO. 32 SHUIXIMEN STREET TAIYUAN China  
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NO.1, DAQIAO ROAD, SHABU TOWN, HUANGYAN TAIZHOU China  
4 BAKER ROAD BRAMPTON Canada  
32 SIMPSON ROAD BOLTON Canada  
211 BROADWAY, SUITE 201, LYNBROOK, NY 11563, United States  
P.O. BOX 3500 PRO STREETSVILLE MISSISSAUGA Canada  
15 TIDEMORE AVENUE ETOBICOKE Canada  
P.O. BOX 809488 CHICAGO United States  
E-57-58 EXPORT PROMOTION IND.PARK,UPSIDC SITE 5 GREATER NOIDA GAUTAM BUDH NAGAR India  
B2,273-1, JAHAMUN-RO, JONGNO GU SEOUL CITY Korea (the Republic of)  
27 HILLIER STREET, 1102 SHEUNG WAN SHEUNG WAN Hong Kong  
RM 8V,5/F, HARIBEST IND. BLDG., 45-47 AU PUI WAN STREET NEW TERRITORIES Hong Kong  
110 GIANT DRIVE, SUITE B YIWU China  
1290 CENTRAL PARKWAY W. SUITE 900 MISSISSAUGA Canada  
77H ALFA MANSION,XINCHENG ROAD WENZHOU China  
NO.1684 XIASHEN NORTH ROAD,LIAO STREET, WENZHOU China  
PO BOX 845467 DALLAS United States  
RM.908,UNIT 5, OCEANWIDE INTERNATIONAL SOHO,NO.297 HUIHAI RD. WUHAN China  
P.O. BOX 4539 POSTAL STATION A TORONTO Canada  
NO.1402,BLDG A12,VALLEY HIGH-TECH ZONE, ZHIGU RD.TONGAN DISTRICT XIAMEN China  
NO.35 TONGAN INDUSTRIAL PARK, TONGAN DIST. XIAMEN China  
5 FLR, NO.75 ZHEN NAN SECOND ROAD, XINMIN TOWN,TONGAN, XIAMEN, China  
ROOM 1318-20, HOLLYWOOD PLAZA, 610 NATHAN ROAD, MONGKOK, KOWLOON, Hong Kong  
RM 5008-5013, NORTH BLDG OF INVESTMENT VENTURE CTR. NO.5 RENMIN SOUTH RD. YANCHENG China  
NO 86 WEST OF YELLOW SEA ROAD, DAFENG DISTRICT YANCHENG China  
2 NORTH ZHENXING ROAD, YILIN TOWN FUNING COUNTY China  
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2F, NO.6, 26TH BLDG. FUXINGHUTANGXI, YIWU China  
NO.1016 DONGZHOU RD.DONGYUAN IND.DISTRICT.QINGKOU YIWU China  
RM 1402,CHOUZHOU BLDG. NO.F8 XINKE ROAD, YIWU CITY, China  
NO.56 XINGGONG ROAD, HUANGZHAI TOWN FUJIANG China  
ROOM 601, GOLD BUILDING, NO.106 JINJING RD, ZHANGDIAN ZIBO China  
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Dumais, Luc Andre  
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Gomez, Sandra  
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Winter, Andrea  
Wong, Apple [Ol Yan]  
Wong, Chak Fung  
Wong, Yun-Ching Ashley  
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Yoosuf, Rifas  
Brown, Kerian  
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Subhankhan, Wazir  
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Belem, Patricia  
Bertolo, Dawna  
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Castro, Elizabeth  
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Menendez Rivas, Miguel  
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Steenon, Victoria  
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Kalcics, Garry  
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Che, Emily  
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Cutone, Paulette  
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Fairhead, Donna Vanessa  
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Koivu, Carol  
Patino Tejada, Jorge Alberto  
Racco, Louisa  
Ribeiro, Elaine  
Simpson, Laura  
Singh, Aman  
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Depaepe, Darlene (ON)  
Despins, Tammy (BC)  
Ertman, Shelley (AB)  
Fillion, Jean (QC)  
Huften, Matt (ON)  
Huften, Rudy (ON)  
MacLeod, Tessa (AB)  
McConnell, Helen (BC)  
McElwain, Karen (AB)  
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Neave, Donna (NS)  
Neave, John (NS)  
Roy, Tim (ON)  
Royer Fillion, Frederique (QC)  
Singor, Rita (ON)  
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Boparai, Rajwinder  
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Donaldson, Miguel  
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Kaur, Deepinder  
Kaur, Jaspreet  
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Kaur, Vishal  
Lambert, Wanda  
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Omar Stefan  
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State of New York Attorney General  
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